



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: THOMPSON ADAM

THOMPSON ADAM
3302 G St
Vancouver, WA 98663

ACCOUNT NUMBER: 13350-000

PROPERTY LOCATION: 3302 G St
Vancouver, WA 98663

PETITION: 126

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 185,000	\$	185,000
Improvements	\$ 223,211	\$	158,450
Personal property			
ASSESSED VALUE	\$ 408,211	BOE VALUE	\$ 343,450

Date of hearing: November 4, 2021

Recording ID# THOMPSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,440 square feet, built in 1930 and is of fair construction quality located on 0.11 acres. The home includes an additional 480 square feet of unfinished basement space. The property includes a detached garage measuring 440 square feet.

The property was purchased for \$275,000 in June 2019. The appellant's evidence included an appraisal performed by Ares Slavin of Prime Pacific Appraisals indicating a value of \$315,000 as of March 2020.

The appellant requested a value of \$366,030.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. The trended independent appraisal supports a value of \$343,450.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$343,450 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on November 17, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SLATE GLENN A

SLATE GLENN A
14706 NE Erickson Dr
La Center, WA 98629

ACCOUNT NUMBER: 265093-000

PROPERTY LOCATION: 14706 NE Erickson Dr
La Center, WA 98629

PETITION: 132

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 216,116	\$	216,116
Improvements	\$ 563,884	\$	563,884
Personal property			
ASSESSED VALUE	\$ 780,000	BOE VALUE	\$ 780,000

Date of hearing: November 4, 2021

Recording ID# SLATE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Glenn Slate

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,566 square feet, built in 1994 and is of good construction quality located on 5 acres. The property includes an outbuilding measuring 320 square feet.

The appellant confirmed the details of the purchase and appraisal. They reaffirmed their agreement with the Assessor's stipulation offer. The property was purchased for \$780,000 in January 2021. The appellant's evidence included an appraisal performed by Amanda Schoolfield of Rain Valley Appraisal Group, LLC indicating a value of \$800,000 as of December 2020.

The appellant requested a value of \$780,000.

The Assessor submitted a 2021 property information card and a cover letter recommending the assessed value be reduced from \$885,417 to \$780,000. The appellant agreed with the appraiser's findings.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. The evidence provided supports a value of \$780,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the preponderance of evidence indicates the Assessor's revised value best represents the fair market value of the property.

The market value of the subject property is set at \$780,000 as of January 1, 2021.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CHEEK PAUL R

CHEEK PAUL R
37405 NE 24th St
Washougal, WA 98671

ACCOUNT NUMBER: 141383-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #124 SEC 26 T2N R4EWM .30A

PETITION: 123

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 9,579	\$	9,579
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 9,579	BOE VALUE	\$ 9,579

Date of hearing: November 4, 2021

Recording ID# CHEEK

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Paul Cheek

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.3-acre parcel of bare land. The bare parcel combined with an adjacent 5.3-acre parcel of land with a geodesic home is appealed together.

The appellant stated that the properties are overvalued based on sales in the area. The home is a geodesic dome, making it harder to sell. The highest recently sold land parcel was around \$120,000. The appellant submitted eight comparable bare land sales from 2020 through 2021 for prices from \$75,500-\$120,000. The sales could not be verified by parcel number. The home sales submitted were not considered due to age.

The appellant requested a value of \$300,600 for the two appealed parcels together (#141383-000 and #140654-000), which was updated to \$310,600 in the additional evidence submitted on September 29, 2021.

The appellant did not provide a cohesive set of comparable sales and analysis to prove the assessed value was wrong and support a new value.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$9,579 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CHEEK PAUL R

CHEEK PAUL R
37405 NE 24th St
Washougal, WA 98671

ACCOUNT NUMBER: 140654-000

PROPERTY LOCATION: 37405 NE 24th St
Washougal, WA 98671

PETITION: 124

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 205,995	\$	205,995
Improvements	\$ 237,456	\$	237,456
Personal property			
ASSESSED VALUE	\$ 443,451	BOE VALUE	\$ 443,451

Date of hearing: November 4, 2021

Recording ID# CHEEK

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Paul Cheek

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a geodesic dome ranch with 1,786 square feet, built in 1994 and is of fair plus construction quality located on 5.3 acres. The home includes an additional 304 square feet of unfinished basement space. The property includes a 400 square foot general-purpose building and a 200 square foot freestanding shelter. The property combined with an adjacent 0.3-acre parcel of bare land is appealed together.

The appellant stated that the properties are overvalued based on sales in the area. The home is a geodesic dome, making it harder to sell. The highest recently sold land parcel was around \$120,000. The appellant submitted eight comparable bare land sales from 2020 through 2021 for prices from \$75,500-\$120,000. The sales could not be verified by parcel number. The home sales submitted were not considered due to age.

The appellant requested a value of \$300,600 for the two appealed parcels together, which was updated to \$310,600 in the additional evidence submitted on September 29, 2021.

The appellant did not provide a cohesive set of comparable sales and analysis to prove the assessed value was wrong and support a new value.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$443,451 as of January 1, 2021.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HEIKKINEN MOLLY E

HEIKKINEN MOLLY E
5516 NW Lincoln Ave
Vancouver, WA 98663

ACCOUNT NUMBER: 37918-369

PROPERTY LOCATION: 5516 NW Lincoln Ave
Vancouver, WA 98663

PETITION: 127

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 161,968	\$	161,968
Improvements	\$ 284,335	\$	284,335
Personal property			
ASSESSED VALUE	\$ 446,303	BOE VALUE	\$ 446,303

Date of hearing: November 4, 2021

Recording ID# HEIKKINENA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,226 square feet, built in 1947 and is of average construction quality located on 0.28 acres. The home includes an additional 432 square feet of unfinished basement space. The property includes a shed measuring 200 square feet and a second shed measuring 200 square feet.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$400,000.

The Assessor submitted five sales adjusted for time, a 2021 property information card, a property detail sheet, photos, and a cover letter recommending no change to the assessed value.

The appellant provided no evidence to overturn the assessed value of \$446,303.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$446,303 as of January 1, 2021.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HEIKKINEN MOLLY

HEIKKINEN MOLLY E
5516 NW Lincoln Ave
Vancouver, WA 98663

ACCOUNT NUMBER: 60370-000

PROPERTY LOCATION: 2108 Lincoln Ave
Vancouver, WA 98660

PETITION: 128

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 151,000	\$	151,000
Improvements	\$ 208,638	\$	208,638
Personal property			
ASSESSED VALUE	\$ 359,638	BOE VALUE	\$ 359,638

Date of hearing: November 4, 2021

Recording ID# HEIKKINENB

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,338 square feet, built in 1910 and is of average construction quality located on 0.12 acres. The property includes a detached garage measuring 288 square feet.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$315,000.

The appellant provided no evidence to overturn the assessed value of \$359,638.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$359,638 as of January 1, 2021.

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